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STATUTORY RULES OF NORTHERN IRELAND

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**2023 No. 107**

**The Judicial Pensions (Remediable Service  
etc.) Regulations (Northern Ireland) 2023**

**PART 3**

**Provision where an immediate detriment remedy has been obtained**

**CHAPTER 7**

**Corrections for benefits and contributions where  
an immediate detriment remedy has been obtained**

**Pension benefits and lump sum benefits**

**21.**—(1) This regulation applies where—

- (a) a notice in respect of an option to take partial retirement is treated as having been given in relation to P by virtue of regulation 18(2),
- (b) P is a pensioner member in relation to the judicial office, or
- (c) P is deceased.

(2) Where—

- (a) the aggregate of the pension benefits that (after taking into account the effect, if any, of regulation 19(2) or (4)) have been paid under a judicial legacy scheme to any person (“the beneficiary”) in respect of P’s remediable service, exceeds
- (b) the aggregate of the pension benefits to which (after taking into account the effect, if any, of any immediate detriment remedy that has been obtained in relation to P’s remediable service) the beneficiary was entitled under the scheme in respect of the service,

the beneficiary must pay the difference to the scheme.

(3) Where—

- (a) the amount mentioned in sub-paragraph (2)(a), is less than
- (b) the amount mentioned in sub-paragraph (2)(b),

the scheme manager must pay the difference to the beneficiary.

(4) Where—

- (a) the aggregate of the lump sum benefits that (after taking into account the effect, if any, of regulation 19(2) or (4)) have been paid under a judicial legacy scheme to any person (“the beneficiary”) in respect of P’s remediable service, exceeds
- (b) the aggregate of the lump sum benefits to which (after taking into account the effect, if any, of any immediate detriment remedy that has been obtained in relation to P’s remediable service) the beneficiary was entitled under the scheme in respect of the service,

the beneficiary must pay the difference to the scheme.

- (5) Where—
- (a) the amount mentioned in sub-paragraph (4)(a), is less than
  - (b) the amount mentioned in sub-paragraph (4)(b),
- the scheme manager must pay the difference to the beneficiary.

**Commencement Information**

**II** Reg. 21 in operation at 24.7.2023, see [reg. 1\(b\)](#)

**Pension contributions**

**22.**—(1) This regulation applies in relation to P after taking into account the effect, if any, of any immediate detriment remedy that has been obtained in respect of P’s remediable service.

- (2) Where—
- (a) the paid contributions amount for an in-scope tax year in respect of P’s remediable service, exceeds
  - (b) the payable contributions amount for that tax year in respect of that service,
- the scheme manager must (directly or indirectly) pay an amount in respect of the difference to the appropriate person.

- (3) Where—
- (a) the paid contributions amount for an out-of-scope tax year in respect of P’s remediable service, exceeds
  - (b) the payable contributions amount for that tax year in respect of that service,
- no amount is to be paid by the scheme manager in respect of the difference to the appropriate person.

- (4) Where—
- (a) the paid contributions amount for an in-scope or out-of-scope tax year in respect of P’s remediable service, is less than
  - (b) the payable contributions amount for that tax year in respect of that service,
- the appropriate person must pay pension contributions in respect of the difference to the scheme.

(5) A reference in this regulation to “the paid contributions amount” for a tax year in respect of P’s remediable service in a judicial office is a reference to the sum of—

- (a) the aggregate of the pension contributions that (after taking into account the effect, if any, of regulation 20(2) and (4), have been paid under the scheme by P in the tax year in respect of so much of the service as was not PPA opted-out service, and
- (b) where any of the remediable service was PPA opted-out service—
  - (i) the aggregate of the pension contributions and any voluntary contributions that have been paid by P under the partnership pension account in the tax year in respect of the PPA opted-out service, or
  - (ii) if lower, the aggregate of the pension contributions that (after taking into account the effect, if any, of regulation 22(2) and (4)) were payable under the scheme by P for that tax year in respect of the PPA opted-out service.

(6) A reference in this regulation to “the payable contributions amount” for a tax year in respect of P’s remediable service means the aggregate of the pension contributions that (after taking into account the effect, if any, of regulation 22(2) and (4)) were payable under the scheme by P for that tax year in respect of the service.

(7) For the purposes of this regulation—

- (a) a tax year is “in-scope” in relation to P if any necessary adjustment to the amount of income tax paid by P in respect of PAYE income for the tax year is capable of being enforced by HMRC under PAYE regulations;
- (b) a tax year is “out-of-scope” in relation to P if it is not in-scope in relation to P.

(8) A reference in this regulation to pension contributions or voluntary contributions paid by a person under a partnership pension account is a reference to the amount of the contributions paid, net of any tax relief under section 188 of FA 2004 (relief for contributions) to which the person was entitled in respect of them.

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**Commencement Information**

**I2** Reg. 22 in operation at 24.7.2023, see [reg. 1\(b\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Judicial Pensions (Remediable Service etc.) Regulations (Northern Ireland) 2023, CHAPTER 7.